

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 34060 of 2006(D)

PETITIONER:

**M/S.GODREJ APPLICANCES LTD.
EDACHIRA, KAKKANAD, KOCHI -30,
ERNAKULAM DISTRICT., REP. BY ITS BRANCH
COMMERCIAL MANAGER AND
AUTHORISED SIGNATORY MR.P.RAGHAVAN.**

**BY ADV. SRI.BOBBOY JOHN
SRI.TOMSON T.EMMANUEL**

RESPONDENTS:

- 1. THE SALES TAX OFFICER, SECOND CIRCLE,
COMMERCIAL TAXES, ERNAKULAM.**
- 2. THE STATE OF KERALA,
REP. BY THE CHIEF SECRETARY,
THIRUVANANTHAPURAM.**

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

P.R.RAMAN, J.

W.P.(C) NO. 34060 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

The challenge made in this writ petition is against the assessment order. According to the petitioner, the assessment itself is barred by limitation. This contention may be placed before the statutory appellate authority. Since petitioner has got an effective remedy, he may approach the appellate authority for necessary relief in this regard. I am not inclined to exercise the jurisdiction under Article 226 of the Constitution of India.

2. If the petitioner prefers an appeal within three weeks along with remittance of 25% of the assessed amount, the appellate authority shall dispose of the same in accordance with law. Further proceedings for recovery of the balance amount shall be kept in abeyance until appeal is disposed of. In case petitioner fails to comply with the condition, he will lose the benefit of this order.

Writ petition is disposed of as above.

Issue photocopy.

P.R.RAMAN, JUDGE

Rp

WPC

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